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Please amend the specification on page 2, lines 20-25, continuing to page 3, lines 1 to 5, as follows:

A2 With a view to solving the problems, a blower unit mounting structure according to a first aspect of the present invention, comprises an instrument panel, a steering support beam and a blower unit. The instrument panel formed in such a manner as to be vertically divided into an upper panel and a lower panel along a transverse direction of a vehicle body. At least the steering support beam and the blower unit are assembled to the lower panel to form a unitized component. The unitized component is mounted on the vehicle body before the upper panel is mounted on the vehicle body.

Please amend the specification on page 3, line 25, continuing to page 4, lines 1-5, as follows:

A3 It is preferable that the mounted for mounting a blower unit further comprises the steps of: preparing a recessed portion mounted on a tow board and a leg portion which is mounted on the blower unit and is extended toward the tow board; and engaging the leg portion with the recessed portion.

Please amend the specification on page 4, lines 24-25, continuing to page 5, lines 1-9, as follows:

A4 In Fig. 1, reference numeral 1 denotes a vehicle body. An instrument panel 2 is mounted at the front of a passenger compartment of the vehicle body 1, and a steering support beam 5 is

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A4 provided in the interior of the instrument panel 2 in such a manner as to extend transversely of the vehicle body 1. In addition, a blower unit 7 is disposed in the interior of the instrument panel 2. The blower unit 7 is supported on the instrument panel 2 and the steering support beam 5 at the rear thereof and is supported on a front bulkhead 9 and a toe board 10 of the vehicle body 1 at the front thereof.

Please amend the specification on page 5, lines 10-19, as follows:

A5 To specifically describe the structure of the respective constituent members, as shown in Figs. 2 and 4, the instrument panel 2 is formed in such a manner as to be divided vertically into an upper panel 12 and a lower panel 13 along the transverse direction of the vehicle body 1. In addition, these panels 12, 13 are constructed to individually be mounted to the vehicle body 1. In this case, the instrument panel 2 is vertically divided at, at least, a position where a glove box 14 is included in a lower panel 13 side.

Please amend the specification on page 7, lines 20 to 25, as follows:

A6 On the other hand, as shown in Fig. 3, brackets 35 are provided on a rear side of the heater and ventilation unit 16 in such a manner as to extend leftward and rightward, respectively, therefrom. Accordingly, the heater and ventilation unit 16 is fastened to the lower panel 13 with bolts (not shown) via the brackets 35.

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Please amend the specification on page 8, lines 1-6, as follows:

A7 Brackets 36 are provided on a front side of the heater and ventilation unit 16 in such a manner as to extend upwardly. Accordingly, the heater and ventilation unit 16 is fastened to the vertical wall surface 9a of the front bulkhead 9 with bolts (not shown) via the brackets 36.

Please amend the specification on page 8, lines 10-12, as follows:

A8 Firstly, an assembling mechanic integrally mounts the steering support beam 5 and the blower unit 7 to the lower panel 13 so as to construct a unitized component 40.

Please amend the specification on page 10, lines 19-25, continuing to page 11, lines 1-5, as follows:

A9 In this case, since the steering support beam 5 and the blower unit 7 can be mounted on the lower panel 13 at a location outside of the vehicle where good workability can be provided, the mounting workability and accuracy can be improved. In particular, since the steering support beam 5 is mounted on the lower panel 13 before they are mounted on the vehicle body 1, the mounting accuracy of each component can be improved, whereby a minimum gap can be set between them. Therefore, the space efficiency is improved. In addition, the rigidity of the lower panel 13 can be improved by unitizing the steering support beam 5 and the blower unit 7 onto the lower panel 13.